

**COMBINED MONTHLY RETURN OF
LIQUOR TAX AND REPORT OF WINE
GALLONS AND DOLLAR VOLUME OF
TAXABLE SALES OR USES**



LBF151

Amended Return Change in Name or Address

• PRINT OR TYPE •	Name	Month Ending ____ / ____ (MM/YY)	(For Office Use Only)
	DBA or C/O	Permit No.	
	Address (Number and Street)	Hawaii Tax I.D. No. W _____ - _____	
	City or town, State, and Postal/ZIP Code	Federal Employer I.D. No./Social Security No.	

CATEGORIES OF LIQUORS AND SALES (a)	DOLLAR VOLUME (b)	WINE GALLONS (c)	TAX RATE (d)	TAX (c x d)
1. Distilled Spirits:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$5.98 per wine gallon	1
Net Taxable Sales				
2. Sparkling Wine:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$2.12 per wine gallon	2
Net Taxable Sales				
3. Still Wine:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$1.38 per wine gallon	3
Net Taxable Sales				
4. Cooler Beverages:				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$0.85 per wine gallon	4
Net Taxable Sales				
5. Beer (Other Than Draft):				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$0.93 per wine gallon	5
Net Taxable Sales				
6. Beer (Draft):				
Military				
All Others.....				
Less: Nontaxable and Exempt Sales*			\$0.54 per wine gallon	6
Net Taxable Sales				
7. Total Tax Due (Add lines 1 through 6) ▶				7●
8. Penalty.....				8
9. Interest				9
10. Subtotal (Add lines 7 through 9) ▶				10
11. Other Adjustments (Attach Schedule).....				11●
12. Total Amount Due (Line 10 minus line 11) ▶				12●
13. Amount of Payment				13
14. AMENDED RETURNS ONLY - Amount paid (if overpayment enter in parentheses) on original return				14
15. AMENDED RETURNS ONLY - Balance due (if refund enter in parentheses) with amended return				15

*Attach Schedule Mailing address: Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259

DECLARATION: I declare, under the penalties set forth in section 231-36, HRS, that this is a true and correct return, prepared in accordance with the provisions of the Liquor Tax Law.

Signature _____ Title _____ Date _____

INSTRUCTIONS

SPECIFIC INSTRUCTIONS:

- In computing dollar volume, exclude federal and state excise taxes.
- Carry wine gallonages to two decimal places. Round up decimals of .005 or larger. Round down decimals of .004 or less.
- Submit separate schedules for nontaxable sales, exempt sales, and other adjustments. Each nontaxable sale should be separately shown by designating name of purchaser and applicable item number of nontaxable sales indicated below in parentheses before the names of the purchasers:
 - (1) Liquor sold by one permittee to another permittee;
 - (2) Liquor which under the Constitution and laws of the United States cannot be legally subjected to the tax imposed by this chapter so long as and to the extent to which the State is without power to impose the tax;
 - (3) Liquor sold for sacramental purposes or the use of liquor for sacramental purposes, or any liquor imported pursuant to section 281-33, HRS;
 - (4) Alcohol sold pursuant to section 281-37, HRS, to a person holding a purchase permit or prescription therefor, or any sale or use of alcohol, so purchased, for other than beverage purposes.
 - (5) Liquor sold and shipped to a point outside the State for use or resale outside the State pursuant to section 244D-4.3, HRS.
- Prepare this return for each month and file the original with the Department of Taxation whether or not any tax is due by the twentieth day of the month following the taxable period. Attach check or money order payable to the "Hawaii State Tax Collector." **Mail the return with payment to Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259.** Retain the duplicate of this return at licensed premises for verification by the Department's auditors.
- Return must be completed in every detail.
- Documentary evidence must be retained and be available to the Department of Taxation at licensed premises to support all entries on this return.
- Return must be signed by licensee or authorized agent.
- Penalty and interest for late payment: The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

DEFINITIONS OF TERMS USED TO CATEGORIZE LIQUORS. As used in chapter 244D, HRS, as amended, "**Distilled spirits**" means an alcoholic beverage obtained by distillation of fermented agricultural products, and includes alcohol for beverage use, spirits of wine, whiskey, rum, brandy, and gin, including all dilutions and mixtures thereof, but does not include beer, draft beer, cooler beverage, or wine.

"Sparkling wine" means champagne and any other effervescent wine charged with more than 0.392 grams of carbon dioxide per 100 milliliters of wine, whether artificially or as a result of secondary fermentation of wine within the container.

"Still wine" means any nonsparkling wine and shall include those wines containing not more than 0.392 grams of carbon dioxide per 100 milliliters of wine.

"Cooler beverage" means either (1) a wine cooler containing wine and more than fifteen per cent added natural or artificial blending material, such as fruit juices, flavors, flavorings, or adjuncts, water (plain, carbonated, or sparkling), colorings, or preservatives, and which contains less than seven per cent of alcohol by volume; or (2) a malt beverage cooler containing beer and added natural or artificial blending material such as fruit juices, flavors, flavoring, colorings, or preservatives and which contain less than seven per cent of alcohol by volume.

"Beer" means any alcoholic beverage obtained by the fermentation or any infusion or decoction of barley, malt, hops, or any other similar product, or any combination thereof in water, and includes ale, porter, brown, stout, lager beer, small beer, and strong beer but does not include sake, known as Japanese rice wine, or cooler beverage.

"Draft beer" means beer in an individual container of seven gallons or more.